GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 – Amendments to G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated. 12.12.2017 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 265 Dated: 07-11-2024

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07.06.2017.
2. Notification No.12/2017 - Central Tax(Rate), dated 28.06.2017.
3. G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated12.12.2017.
4. Notification No.04/2024 - Central Tax (Rate), dated 12.07.2024.
5. G.O.Ms.No.198, Revenue (Commercial Taxes) Department, dated 19.09.2024.
6. Notification No.08/2024 - Central Tax (Rate), dated 08.10.2024 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter Ref. No. REV03-12039(31)/460/2024-GST SEC-CCT, dated.24.10.2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:07.11.2024.

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment further to amend the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.588, Revenue (Commercial Taxes-II) Department, dated 12th December, 2017, namely:—

AMENDMENT

1. (i) In the said notification, in the Table,-

A. after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills	Nil	Nil"

		etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.		

B. after serial number 44 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by – a. a Government Entity; or b. Are search association, university, college or other institution, notified under clauses (ii) or (iii) of sub- section (1)of section 35 of the Income Tax Act, 1961.	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub- section(1) of Section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service."

C. after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity.	Nil	Nil"

D. for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by – a. the National Skill Development Corporation set up by the Government of India; b. the National Council for Vocational Education and Training; c. an Awarding Body recognized by the National Council for Vocational Education and Training; d. an Assessment Agency recognized by the National Council for Vocational Education and Training; e. a Training Body accredited with an	Nil	Nil"

		Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to – (i)the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii)a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii)any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		

E. against serial number 71, in column (3), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h), -

(a) in sub-item (i), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

(b) in sub-item (ii), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:-The principal notification issued in G.O.Ms.No.588, Revenue (Commercial Taxes - II) Department, dated the 12th December, 2017 was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.809, Part. I, dated the 13th December, 2017 and was last amended vide notification issued in G.O.Ms.No.198, Revenue (Commercial Taxes) Department, dated the19th September, 2024, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.494, Part.I, dated the 19th September, 2024.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli, Guntur District.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Principal Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER